

ACT 228

H.B. NO. 1860

A Bill for an Act Relating to Child Abuse and Neglect.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is amended to read as follows:

“§235-102.5 Income check-off authorized. (a) Any individual whose state income tax liability for any taxable year is \$2 or more may designate \$2 of the liability to be paid over to the Hawaii election campaign fund, any other law to the contrary notwithstanding, when submitting a state income tax return to the department [~~of taxation~~]. In the case of a joint return of a husband and wife having a state income tax liability of \$4 or more, each spouse may designate that \$2 be paid to the fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. An explanation shall be included which clearly states that the check-off does not constitute an additional tax liability. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made whether by an original or amended return may not be revoked.

(b) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is \$2 or more may designate \$2 of the refund to be deposited into the school-level minor repairs and maintenance special fund established by section 302A-1504.5, when submitting a state income tax return to the department [~~of taxation~~]. In the case of a joint return of a husband and wife having a state income tax refund of \$4 or more, each spouse may designate that \$2 be deposited into the special fund. The director of taxation shall revise the individual state income tax return form to allow the designation of contributions to the special fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made, whether by an original or amended return, may not be revoked.

(c) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is \$2 or more may designate \$2 of the refund to be paid over to the libraries special fund established by section 312-3.6, when submitting a state income tax return to the department [~~of taxation~~]. In the case of a joint return of a husband and wife having a state income tax refund of \$4 or more, each spouse may designate that \$2 be deposited into the special fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made, whether by an original or amended return, may not be revoked.

(d) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is \$5 or more may designate \$5 of the refund to be paid over as follows:

- (1) One-third to the Hawaii children's trust fund under section 350B-2; and
- (2) Two-thirds to be divided equally among:
 - (A) The domestic violence prevention special fund under the department of health in section 321-1.3;
 - (B) The spouse and child abuse special account under the department of human services in section 346-7.5; and
 - (C) The spouse and child abuse special account under the judiciary in section 601-3.6.

When designated by a taxpayer submitting a state income tax return to the department, the department of budget and finance shall allocate the moneys among the several funds as provided in this subsection. In the case of a joint return of a husband and wife having a state income tax refund of \$10 or more, each spouse may designate that \$5 be paid over as provided in this subsection. The director of taxation shall revise the individual state income tax form to allow the designation of contributions pursuant to this subsection on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made, whether by an original or amended return, may not be revoked."

SECTION 2. Section 321-1.3, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

"(c) Fees remitted pursuant to section 338-14.5, income tax remittances allocated under section 235-102.5, interest and investment earnings attributable to the moneys in the special fund, and grants, donations, and contributions from private or public sources for the purposes of the fund, shall be deposited into the special fund."

SECTION 3. Section 346-7.5, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

"(c) The account shall consist of fees remitted pursuant to sections 338-14.5 and 572-5, income tax remittances allocated under section 235-102.5, interest and investment earnings, grants, donations, and contributions from private or public sources. All realizations of the account shall be subject to the conditions specified in subsection (b)."

SECTION 4. Section 350B-2, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

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“(a) There is established the Hawaii children’s trust fund as a separate fund of the Hawaii Community Foundation, a Hawaii nonprofit corporation. Moneys received from the state, county, or federal government, income tax remittances allocated under section 235-102.5, and private contributions of cash and other property, and the income and capital gains earned by the fund shall constitute the trust fund assets.”

SECTION 5. Section 601-3.6, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

“(c) The account shall consist of fees remitted pursuant to sections 338-14.5 and 572-5, income tax remittances allocated under section 235-102.5, fines collected pursuant to sections ~~[§]586-4(d)[§]~~, 580-10, and 586-11, interest and investment earnings, grants, donations, and contributions from private or public sources. All realizations of the account shall be subject to the conditions specified in subsection (b).”

SECTION 6. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 7. This Act shall take effect upon its approval, and shall apply to taxable years beginning after December 31, 2004.

(Became law on July 13, 2004, without the Governor’s signature, pursuant to Art III, §16, State Constitution.)